

## MANAGEMENT AND BUDGET

### Budget Preparation and Administration

## PROGRAM ELEMENT:

To support and enhance the effective, efficient operation of County government, maintain the County's fiscal integrity and financial condition, and preserve the County's AAA bond rating by developing, promulgating, and applying appropriate budgetary policies and procedures, and providing accurate, timely, and objective information and recommendations

- Ensure high value for tax dollars
- Ensure accountability
- Support fiscal integrity and public confidence in County government

	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	APPROVED
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<b>Outcomes/Results:</b>						
Bond rating	<sup>a</sup> AAA	<sup>a</sup> AAA	<sup>a</sup> AAA	<sup>a</sup> AAA	<sup>a</sup> AAA	Expected
Tax supported expenditures per capita - constant [2002] dollars	2,596	2,629	2,698	2,870	<sup>b</sup> 2,799	2,984
Debt service as a percentage of General Fund tax supported revenues (goal: ≤ 10% <sup>b</sup> )	9.37	9.46	9.52	9.01	<sup>c</sup> 9.01	9.09
Ratio of direct bonded debt <sup>c</sup> per capita to per capita income (%) (goal: ≤ 3.5% <sup>b</sup> )	3.02	2.86	2.86	2.89	<sup>d</sup> 2.89	2.89
General obligation bonded debt as a percentage of the full assessed value of taxable real property in the County (goal: ≤ 1.5% <sup>b</sup> )	1.67	1.63	1.57	1.53	<sup>e</sup> 1.53	1.44
CIP Implementation rate - ratio of actual to budgeted capital expenditures for the year (%)	87.2	95.3	91.2	92.0	<sup>f</sup> 92.0	92.0

Receipt of Government Finance Officers Association Distinguished Budget	Yes	Yes	Yes	Yes	Yes	Expected
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Department/Program/Agency/Service/Association Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Yes	Expected
Average number of days required to process:						
Request for Budget Adjustment	4.8	5.3	5.4	92.9	3.6	5.0
Position Profile Form	6.4	7.8	10.1	97.8	10.1	7.0
Program of Requirements	NA	NA	NA	NA	NA	TBD
Fiscal Impact Statement	NA	NA	NA	924.4	24.5	25
Percentage of Executive Branch departments rating as "good" or "excellent":						
The helpfulness and cooperativeness of OMB staff	NA	NA	NA	NA	NA	TBD
The time it takes OMB to respond to questions	NA	NA	NA	NA	NA	TBD
The quality of OMB instruction materials and training	NA	NA	NA	NA	NA	TBD

OMB staff overtime (hours)	2,604	\$1,940	1,868	\$1,000	\$1,000	1,000
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Budget preparation and administration cost per \$million total operating budget (\$)	1,145	1,079	1,060	1,010	973	1,010
Total hours worked by budget analysts per \$million total operating budget	NA	*12.4	10.3	*10.7	*10.8	10.0
Value of operating budget requests analyzed per analyst workyear (\$millions)	117.9	130.0	142.1	173.5	173.5	189.9

Total operating budget (\$millions)	2,704.8	2,826.1	3,082.0	3,208.2	3,221.4	3,562.0
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Value of operating budget requests analyzed (\$millions)	2,704.6	2,920.1	3,062.0	3,308.2	3,321.4	3,362.0
Number of new or revised CIP projects received	2,946.6	3,120.0	3,268.0	3,591.9	3,591.9	3,930.3
Number of Requests for Budget Adjustment received	622	*207	529	*80	*80	TBD
Number of Position Profile Forms reviewed	881	941	726	*524	782	830
Number of fiscal impact analyses of legislation and regulations	486	505	587	*388	558	540
	NA	NA	NA	*30	62	60

Expenditures (\$000)	3 097	3 157	3 266	3 241	3 222	3 575
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Workyears - total	35.6	34.0	32.8	31.7	31.7	31.2
Workyears - budget analysts	25.0	24.0	23.0	20.7	20.7	20.2
Total hours worked by budget analysts <sup>d,f</sup>	NA	36,309	31,601	35,438	35,863	34,582

<sup>a</sup>AAA bond rating from Standard and Poor's and Fitch, Inc.; Aaa from Moody's Investor Service, Inc.

<sup>a</sup>Achievement of this goal is viewed by bond rating agencies as important to maintaining the County's AAA rating.

The Budget Preparation and Administration Program is responsible for the annual preparation of the Capital Budget and the six-year Public Services Program and Operating

Budget to implement the policies and decisions of the County Executive. The six-year Capital Improvements Program is prepared during even-numbered calendar years. Budgetary policies and procedures are developed to ensure conformity with generally accepted accounting practices and County policies. Revenues and expenditures are monitored throughout the year, and special analyses are conducted as necessary (including analyses of user fees and other revenues). Program staff are often called upon to provide information, advice, and recommendations to County departments, elected officials, and the general public.

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